

**What is claimed:**

1. A non-volatile semiconductor memory device comprising:
  2. a semiconductor substrate;
  3. an impurity region and an element isolation region formed in the semiconductor substrate; and
  5. first and second memory elements mutually isolated by the element isolation region, the impurity region including a first impurity diffusion layer and a second impurity diffusion layer,
  8. the first memory element and the second memory element each including a gate dielectric layer, a floating gate, a selective oxide dielectric layer and a third impurity diffusion layer, also including a common intermediate dielectric layer and a common control gate, and being connected to the first and second impurity diffusion layers,
  12. the third impurity diffusion layer located in each of the first and second memory elements including a channel region, and
  14. an impurity concentration of the third impurity diffusion layer located in the first memory element being different from an impurity concentration of the third impurity diffusion layer located in the second memory element.
1. 2. A non-volatile semiconductor memory device according to claim 1, wherein the first impurity diffusion layer is electrically connected to a bit line.

1. 3. A non-volatile semiconductor memory device according to claim 1, wherein a threshold voltage of the first memory element and a threshold voltage of the second memory element are set at different values.

1       4.     A non-volatile semiconductor memory device comprising:  
2        a semiconductor substrate;  
3        an impurity region and an element isolation region formed in the semiconductor  
4        substrate; and  
5        first and second memory elements mutually isolated by the element isolation region,  
6        the impurity region including a first impurity diffusion layer and a second impurity  
7        diffusion layer,  
8        the first memory element and the second memory element each including a gate  
9        dielectric layer, a floating gate, a selective oxide dielectric layer and a third impurity  
10      diffusion layer, also including a common intermediate dielectric layer and a common control  
11      gate, and being connected to the first and second impurity diffusion layers,  
12      the first impurity diffusion layer being electrically connected to a bit line,  
13      the third impurity diffusion layer in each of the first and second memory elements including  
14      a channel region, and  
15      a threshold voltage of the first memory element and a threshold voltage of the second  
16      memory element being set at different values.

1       5.     A non-volatile semiconductor memory device according to claim 4, wherein  
2       the first memory element and the second memory element are electrically connected to a  
3       common bit line through the first impurity diffusion layer.

1       6.     A non-volatile semiconductor memory device according to claim 5, further  
2       comprising an interlayer dielectric layer formed over the first memory element and the  
3       second memory element and a contact section passing through the interlayer dielectric layer,  
4       wherein the first impurity diffusion layer is connected to the bit line through the  
5       contact section.

1           7.     A non-volatile semiconductor memory device according to claim 4, wherein  
2     the third impurity diffusion layer included in each of the first and second memory elements  
3     is formed in a section between the first impurity diffusion layer and the second impurity  
4     diffusion layer, and immediately below the gate dielectric layer and the control gate.

1           8.     A non-volatile semiconductor memory device according to claim 4, wherein  
2     three types of data can be written and read.